

Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§16–101.

(a) The fiscal year for each county, municipality, or special taxing district begins on July 1 of a calendar year and ends on June 30 of the next calendar year.

(b) Each county, municipality, and special taxing district shall use the fiscal year for:

- (1) appropriating money;
- (2) authorizing expenditures; and
- (3) balancing books and accounts.

[\[Previous\]](#)[\[Next\]](#)